

PATENT
790001-2045**AMENDMENT TO THE SPECIFICATION**

Please substitute the paragraph beginning on page 3, at line 7 with the following:

--A semiconductor device according to an aspect of the present invention comprises:
a projecting second semiconductor layer which is formed on a first semiconductor layer;
third and fourth semiconductor layers which are formed on the first semiconductor layer to be in
contact with the second semiconductor layer and oppose each other via the second
semiconductor layer; a gate electrode which is in contact with the second semiconductor layer
with a gate insulating film interposed therebetween and forms a channel in the second
semiconductor layer; and an insulating film which is formed in the first semiconductor layer
located immediately under the third and fourth semiconductor layers, the third and fourth
semiconductor layers being isolated from the first semiconductor layer by the insulating film, the
second semiconductor layer being in contact with a region included in the first semiconductor
layer and surrounded by the insulating film and wherein the insulating film is formed in the first
semiconductor layer to surround a region located immediately under the second semiconductor
layer.--